Expenditure Codes for Salary and Benefits Collection

("Compensation Expenditures Report")

June 20, 2012

This document lists accounting codes that districts and cooperatives must use when reporting actual compensation by employee (SEID). **In October 2012, a pilot group of districts will submit the Compensation Expenditures Report for FY 2011-12. In October 2013, all school districts must report compensation for FY 2012-13.**

Districts will submit the compensation for each employee of the district using the Compensation Expenditures Report module on the MAEFAIRS system in late October each year.

Districts will be able to enter compensation expenditure data in one of two ways:

1) Manual Entry Process -- On the Compensation Expenditures Report screen in MAEFAIRS, enter salary and benefit line item expenditures for each employee. The number of line items to enter will be minimized using rolled-up expenditure functions and objects (e.g., 1XXX for instructional function codes 1000-1999). The codes that will be available on the data entry screen are listed below; OR

2) Data Import Process -- On the Compensation Expenditures Report screen in MAEFAIRS, upload a data file from the district's payroll software, listing records for salary and benefit line item expenditures for each employee. The data upload process will accommodate more detailed codes from the district accounting system. The detailed codes that will be accepted using a data file upload are listed below.

> NOTE: All districts will continue to enter Trustees' Financial Summary (TFS) reports on MAEFAIRS as usual. This report is not directly tied to the TFS module.

The list below shows the codes that will be accepted in each process. Please use these codes when paying employees in FY 2012-13. Contact your software vendor about using the data upload process if you prefer it over the manual entry process. Contact OPI if an account you need does not appear on the list, so it can be added if necessary.

If you have questions, please contact: Paul Taylor at (406)444-1257 or ptaylor2@mt.gov.

Fund Codes	
Manual Entry Process	**Data Import Process**
All funds currently used for salaries and benefits.	All funds currently used for salaries and benefits. NOTE: Fund codes can be 2-digits or 3-digits.
Program Codes	
Manual Entry Process	**Data Import Process**
170* Distance Learning 180* Summer School 1XX Regular Education Programs - Elementary/Secondary Enter 170 and 180 separately, and roll any other programs 100-199 into 1XX.	100-199 MAEFAIRS will roll up data for 170-179 into 170, roll data for 180-189 into 180, and will roll all other programs 100-199 into 1XX.

* Code has not previously been required for reporting, so it may need to be added to payroll system.

Manual Entry Process (cont'd)	Data Import Process (cont'd)
210 Non-Federal Alternative Education 260 Non-Grants Bilingual Education 271 State and Federal Aggregate of Reimbursements/Indirect Costs (Fund 15 only) 274 State Audiology Contracted Services 280 Special Education - Local and State	Same as Manual Entry Process
324 Graduation Matters 325 State - Montana Digital Academy 327 State - Advancing Agriculture Education 329 State Miscellaneous Grants 360 State Gifted & Talented Reimbursement 361 Services for Significant Needs Students 362 State Adult Basic & Literacy Education 363 OTO Energy Cost Relief & Transportation 365 Indian Education for All - OTO & Ongoing 366 OTO Capital Invest & Deferred Maintenance 367 OTO Full-time Kindergarten Start-up 368 K-12 Education Data Systems 372 Quality Schools Facility Grant Program May be used except when reporting the State CTE Entitlement expenditures in Fund 15): 390 State Career & Technical Ed Entitlement - Undistributed Must be used when reporting the State CTE Entitlement expenditures in Fund 15): 391 State Career & Technical Ed Entitlement - Agriculture 392 State Career & Technical Ed Entitlement - Marketing 393 State Career & Technical Ed Entitlement - Health Occupations 394 State Career & Technical Ed Entitlement - Family & Consumer Sciences 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts 396 State Career & Technical Ed Entitlement - Office Occupations 397 State Career & Technical Ed Entitlement - Trades & Industry	Same as Manual Entry Process plus: 391-397 in any fund MAEFAIRS will roll up data for 391-397 to 390 except the detailed (3-digit) codes must be used when reporting State CTE Entitlement (aka State Vo-Ed grant) expenditures in Fund 15.

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Manual Entry Process (cont'd)	Data Import Process (cont'd)

410   Misc Federal Grants Direct from Feds
411   Head Start
412   Title VI, Part B, Subpart 1, Small Rural
        Schools (SRS)
413   Title VII Indian Education
414   Federal Johnson O'Malley (JOM)
420   Title I, Part A, Improving Basic
        Programs
421   Title I, Part A, Accountability
422   Title I, Part A, Improvement Grants
423   Title I, Part B, Subpart 1, Reading First
424   Title I, Part B, Subpart 3, Even Start
425   Title I, Part C, Migrant Education
426   Title I, Part C, Migrant Incentive
427   Title I, Part D, Neglected, Delinquent &
        At-Risk Youth
428   Title I, Part F, Comprehensive School
        Reform
429   Title I, Part G, Advanced Placement
430   Title II, Part A, Teacher & Principal
        Training & Recruiting Fund
431   Title II, Part D, Educational Technology
432   Title III, Part A, English Language
        Acquisition & Language Enhancement
433   Title IV, Part A, Safe & Drug-Free
        Schools & Communities
434   Title IV, Part B, 21st Century
        Community Learning Centers
435   Title V, Part A, Innovative Programs
436   Title V, Part D, Subpart 3, Character
        Education
437   Title VI, Part B, Subpart 2, Rural Low-
        Income Schools
438   Title X, Part C, Education of Homeless
        Children & Youth
439   Title I, Part G, School Improvement
451   Carl Perkins (Federal Vo-Ed) - Basic
        Grant
452   Carl Perkins (Federal Vo-Ed) -
        Competitive
453   Adult Basic Education TANF
454   Adult Basic & Literacy Educ. (ABLE)
455   School Food Mini Grants
456   IDEA, Part B, Children with Disabilities
457   IDEA Preschool
458   IDEA State Program Improvement
459   IDEA Early Intervening Services
460   Fresh Fruit and Vegetables Program
465   Miscellaneous Federal Grants Passed
        Through OPI
	Same as Manual Entry Process

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Manual Entry Process (cont'd)	Data Import Process (cont'd)
470 Miscellaneous Federal Grants Passed Through State Agencies Other than OPI 471 GEAR UP 472 Carl Perkins (Fed Career and Technical Education - CTE) - Tech Prep 473 Public Health Emergency Preparedness 482 Title VIII Impact Aid 8007(b) Construction 494 Title I ESEA Schoolwide Program	Same as Manual Entry Process
5XX Non-Public School Programs	500-599 MAEFAIRS will roll up all program codes 500-599 and save as 5XX.
610 Adult Continuing Education Programs 650 Adult Basic Education/GED Programs 657 Federal Job Training & Partnership Act (JTPA) Grant	Same as Manual Entry Process

710   School Sponsored Extracurricular Activities
720   School Sponsored Athletics
750-756, 760, 761, 764, 780 ARRA
       (discontinued after FY 2011-12)
781   Ed Jobs
	710-719
	720-729
	750-756, 760, 761, 764, 780 ARRA
	       (discontinued after FY 2011-12)
	781
	
	MAEFAIRS will roll up all program codes 710-719 and save as 710, and 720-729 will be saved as 720.

May be used to report a single total for community services expenditures in a fund: 8XX Community Services Programs Optionally, the following may be used in place of, or in addition to, 8XX: 810 Community Recreation 820 Civic Services 830 Public Library Services 840 Custody and Child Care Services 850 Welfare Activities 860 Community Drug Free Programs 890 Other Community Services	800-899 MAEFAIRS will store any expenditures reported using programs 810, 820, 830, 840, 850, 860, and 890 as separate records and will roll up any other program codes 800-899 into 8XX.
910 Food Services 920 Enterprise or Internal Service Programs	910, 920-929 MAEFAIRS will roll up all program codes 920-929 and save data as 920.
For compensation reporting, this code may be used ONLY for Retirement Fund (14) expenditures: 999 Undistributed	Same as Manual Entry Process

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Function Codes	
Manual Entry Process	**Data Import Process**
1XXX Instruction	1000-1999 MAEFAIRS will roll up all function codes 1000-1999 and save data as 1XXX.
21XX Support Services – Students	2110-2199 MAEFAIRS will roll up detailed codes into 21XX.
221X Support Services – Instructional Staff 222X Support Services - Educational Media Services	2210-2219 2220-2229 MAEFAIRS will roll up detailed function codes into 221X and 222X.
23XX Support Services – General Admin 24XX Support Services – School Administration 25XX Support Services – Business Services 26XX Support Services – Operations and Maintenance of Plant 27XX Support Services – Student Transportation	2300-2399 2400-2499 2500-2599 2600-2699 2700-2799 MAEFAIRS will roll up detailed function codes into 23XX, 24XX, 25XX, 26XX, and 27XX.
31XX Non-Educational Services – Food Services 32XX Non-Educational Services – Other Enterprise Services 33XX Non-Educational Services – Community Services 34XX Non-Educational Services – Extracurricular Activities 35XX Non-Educational Services – Extracurricular Athletics	3100-3199 3200-3299 3300-3399 3400-3499 3500-3599 MAEFAIRS will roll up detailed function codes into 31XX, 32XX, 33XX, 34XX, and 35XX.
4XXX Facilities Acquisitions	4000-4999 MAEFAIRS will roll up detailed function codes into 4XXX.
Object Codes	
Manual Entry Process	**Data Import Process**
11X* Regular Salaries 12X* Temporary Salaries 13X* Overtime Salaries 14X* Sabbatical Leave 15X* Stipends 160* Sick Leave Termination Pay 170* Vacation Termination Pay 180* Bonuses	111-119 120-129 130-139 140-149 150-159 160-169 170-179 180-189 MAFAIRS will roll-up objects 111-119 as 11X, 120-129 as 12X, 130-139 as 13X, 140-149 as

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	14X, 150-159 as 15X, 160-169 as 160, 170-179 as 170, and 180-189 as 180.
210* Social Security and Medicare 220* Contributions - Teachers' Retirement 230* Contributions - PERS 240 Unemployment Compensation 250 Workers' Compensation 260* Health Insurance 270* Life and Disability Insurance 280* Other Employee Benefits	210-219 220-229 230-239 240-249 250-259 260-269 270-279 280-289 MAFAIRS will roll-up objects 210-219 as 210, 290-229 as 220, 230-239 as 230, 240-249 as 240, 250-259 as 250, 260-269 as 260, 270-279 as 270, and 280-289 as 280

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